Please cancel claims 1-18 without prejudice or disclaimer, and add new claims 19-26 as follows:

1-18.   (Cancelled)

19.   (New) A liquid display device comprising:

first and second substrates with a liquid crystal layer therebetween;

a plurality of gate lines and a plurality of drain lines formed on the first substrate;

a counter electrode and a pixel electrode formed on the first substrate and arranged in each of a plurality of pixels;

a black matrix formed on the second substrate;

wherein the gate lines and an edge of the black matrix are elongated parallel to an initial orientation direction defined by an initial orientation angle, and a spacer is arranged over each of the gate lines in plane view.

20.   (New) A liquid display device according to claim 19, wherein the initial orientation angle is identical for both the first substrate and the second substrate.

21.   (New) A liquid display device according to claim 19, wherein the pixel electrode has a first direction and a second direction in each of the pixels, and the first direction and the second direction form different polarities to the initial orientation direction.

22.   (New) A liquid display device according to claim 21, wherein the first direction and the second direction are symmetrical to the initial orientation direction.

23.   (New) A liquid display device according to claim 22, wherein the liquid crystal layer has positive dielectric anisotropy.

24.   (New) A liquid display device according to claim 23, wherein both a first direction part and a second direction part of the pixel electrode are connected by a bar part arranged perpendicular to the initial orientation direction.

25.   (New) A liquid display device according to claim 24, wherein a third direction part of pixel electrode is arranged between the first direction part and the second direction part.

26.   (New) A liquid display device according to claim 24, wherein the initial orientation angle is identical for both the first substrate and the second substrate.